

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA, Petitioner, vs. LORRIE E. THURGOOD, Respondent.	ORDER ADOPTING REPORT AND RECOMMENDATION Case No. 1:08-cv-156 CW District Judge Clark Waddoups Magistrate Judge David Nuffer
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On December 12, 2008, the United States filed the present petition to enforce an Internal Revenue Service Summons against Lorrie E. Thurgood. On December 15, 2008, this court issued an order directing Ms. Thurgood to show cause why she should not be required to comply with the Summons. By the same order, this matter was referred to United States Magistrate Judge David Nuffer under 28 U.S.C. § 636(b)(1)(B).

The Magistrate Judge required the United States to repeatedly serve the Summons on Ms. Thurgood, as is detailed in the Report and Recommendations. After repeated efforts, Ms. Thurgood appeared at a hearing before the Magistrate Judge. The United States presented evidence to sustain its burden. Ms. Thurgood failed in meeting her burden to show why she should not comply with the Summons.

On July 3, 2009, the Magistrate Judge issued a Report and Recommendation, recommending that Ms. Thurgood failed to show cause why she should not be compelled to comply with the Summons and that this court should “order Respondent to provide the information required by the Summons to the IRS by no later than August 3, 2009.”¹

¹ Report and Recommendation, 3 (Docket No. 17).

After reviewing the file *de novo*, the court hereby APPROVES AND ADOPTS the Magistrate Judge's Report and Recommendation. Accordingly, Ms. Thurgood is hereby ORDERED to comply with the IRS Summons no later than August 3, 2009.

SO ORDERED this 23rd day of July, 2009.

BY THE COURT:



Clark Waddoups
United States District Judge